

State of Iowa
Condition of the General Fund Budget
(Dollars in Millions)

	Actual FY 2010	Estimated FY 2011	Enacted FY 2012	Enacted FY 2013
<i>Funds Available:</i>				
Receipts	\$ 6,711.4	\$ 6,977.4	\$ 7,347.2	
Transfers	140.9	88.4	66.7	
Tax Refunds	- 859.1	- 826.0	- 831.0	
School Infrastructure Refunds	- 372.5	- 398.1	- 411.6	
Accruals	13.1	13.9	17.6	
Net Receipts	5,633.8	5,855.6	6,188.9	6,392.3 ^{1/}
Revenue Adjustments		- 24.5	- 211.3	- 192.8
<i>Governor Item Vetoes</i>		3.3	14.8	13.7
Economic Emergency Fund Transfer			287.5	178.8
<i>Total Funds Available</i>	\$ 5,633.8	\$ 5,834.4	\$ 6,279.9	\$ 6,392.0
<i>Expenditure Limitation</i>			6,161.8	6,296.1
<i>Estimated Appropriations and Expenditures:</i>				
Appropriations	\$ 5,304.7	\$ 5,284.8	\$ 5,999.7	\$ 5,156.0
Supplemental & Deappropriations		68.4		
Total Appropriation	5,304.7	5,353.2	5,999.7	5,156.0
Reversions	- 6.5	- 2.0	- 2.0	- 2.0
<i>Net Appropriations</i>	\$ 5,298.2	\$ 5,351.2	\$ 5,997.7	\$ 5,154.0
<i>Ending Balance - Surplus</i>	\$ 335.6	\$ 483.2	\$ 282.2	\$ 1,238.0
<i>Under (Over) Expenditure Limitation</i>			\$ 162.1	\$ 1,140.1
<i>Appropriations/Transfers to Other Funds</i>				
Senior Living Trust Fund	\$ 48.2	\$ 0.0	\$ 0.0	\$ 0.0
Cash Reserve Fund	287.4	483.2	282.2	1,238.0
<i>Total</i>	\$ 335.6	\$ 483.2	\$ 282.2	\$ 1,238.0

Numbers may not equal totals due to rounding.

^{1/} The FY 2013 revenue estimate was not established by the Revenue Estimating Conference (REC). The estimate is based on 4.0% growth over the December REC estimate of \$6,013.3 million plus an estimated \$119.7 million associated with the federal tax law changes that were effective January 1, 2011.

State of Iowa Reserve Funds

(Dollars in Millions)

Cash Reserve Fund (CRF)	Actual FY 2010	Estimated FY 2011	Enacted FY 2012	Enacted FY 2013
Balance Brought Forward	\$ 465.2	\$ 322.8	\$ 337.8	\$ 445.4
Gen. Fund Appropriation from Surplus	0.0	287.4	483.2	282.2
Total Funds Available	465.2	610.2	821.0	727.6
<u>Appropriations & Transfers</u>				
Transfer to General Fund	-65.0			
Appropriations	-80.3	-272.4		
Reversions	2.9			
Total Appropriations & Transfers	-142.4	-272.4	0.0	0.0
Excess Transferred to EEF	0.0	0.0	- 375.6	- 262.7
Balance Carried Forward	<u>\$ 322.8</u>	<u>\$ 337.8</u>	<u>\$ 445.4</u>	<u>\$ 465.0</u>
<i>Maximum 7.5%</i>	\$ 439.2	\$ 407.0	\$ 445.4	\$ 465.0

Economic Emergency Fund (EEF)	Actual FY 2010	Estimated FY 2011	Enacted FY 2012	Enacted FY 2013
Balance Brought Forward	\$ 53.8	\$ 99.1	\$ 99.1	\$ 148.5
General Fund Repayment (Sec. 8.55)	45.3			
Excess from Cash Reserve	0.0	0.0	375.6	262.7
Total Funds Available	99.1	99.1	474.7	411.1
<u>Appropriations & Transfers</u>				
Excess Transferred to General Fund			-287.5	-178.8
Excess Transferred to Taxpayer Trust Fund				-38.3
Executive Council - Performance of Duty			-38.7	-39.1
Balance Carried Forward	<u>\$ 99.1</u>	<u>\$ 99.1</u>	<u>\$ 148.5</u>	<u>\$ 155.0</u>
<i>Maximum 2.5%</i>	\$ 146.4	\$ 135.7	\$ 148.5	\$ 155.0

Combined Reserve Fund Balances	Actual FY 2010	Estimated FY 2011	Enacted FY 2012	Enacted FY 2013
Cash Reserve Fund	\$ 322.8	\$ 337.8	\$ 445.4	\$ 465.0
Economic Emergency Fund	99.1	99.1	148.5	155.0
Total	<u>\$ 421.9</u>	<u>\$ 436.9</u>	<u>\$ 593.9</u>	<u>\$ 619.9</u>

Environment First Fund

	Actual FY 2010	Estimated FY 2011	Enacted FY 2012	Enacted FY 2013
Revenue				
Balance Forward	\$ 26,696	\$ 26,696	\$ 26,696	\$ 26,696
RIIF Appropriation	42,000,000	33,000,000	33,000,000	35,000,000
Total	<u>\$ 42,026,696</u>	<u>\$ 33,026,696</u>	<u>\$ 33,026,696</u>	<u>\$ 35,026,696</u>
Appropriations				
Department of Agriculture				
Soil Conservation Cost Share	\$ 7,000,000	\$ 1,050,000	\$ 6,300,000	\$ 3,150,000
Watershed Protection Program	2,550,000	1,500,000	900,000	450,000
Wetland Incentive Program (CREP)	1,500,000	1,500,000	1,000,000	500,000
Conservation Reserve Program (CRP)	1,500,000	1,300,000	1,000,000	500,000
Farm Demonstration Program	800,000	750,000	625,000	312,500
Loess Hills Conservation Authority	600,000	500,000	475,000	237,500
Agricultural Drainage Wells	1,500,000	1,250,000	0	0
Soil & Water Conservation Fund	0	1,751,600	2,000,000	1,000,000
Local Food and Farm Program	0	0	75,000	37,500
Iowa FFA Foundation	0	0	25,000	12,500
So. Iowa Conservation & Dev. Authority	300,000	250,000	0	0
Total Department of Agriculture	<u>\$ 15,750,000</u>	<u>\$ 9,851,600</u>	<u>\$ 12,400,000</u>	<u>\$ 6,200,000</u>
Department of Natural Resources				
REAP Program	\$ 18,000,000	\$ 15,000,000	\$ 12,000,000	\$ 0
Park Operations and Maintenance	2,470,000	2,470,000	3,210,000	1,605,000
Volunteer Water Quality Initiative	100,000	100,000	100,000	50,000
Animal Feeding Operations	360,000	608,400	420,000	210,000
Water Quantity Program	495,000	495,000	495,000	247,500
Resource Conservation and Development	250,000	150,000	0	0
Air Quality Monitoring Program	425,000	425,000	425,000	212,500
Water Quality Protection	500,000	500,000	500,000	250,000
Geographic Information System Development	195,000	195,000	195,000	97,500
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000	1,477,500
State Park Volunteer Activities	0	250,000	0	0
Forestry Management Program	0	0	100,000	50,000
Geological Water Survey	0	0	200,000	100,000
Total Department of Natural Resources	<u>\$ 25,750,000</u>	<u>\$ 23,148,400</u>	<u>\$ 20,600,000</u>	<u>\$ 4,300,000</u>
Department of Economic Development				
Brownfield Redevelopment Program	\$ 500,000	\$ 0	\$ 0	\$ 0
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 33,000,000</u>	<u>\$ 33,000,000</u>	<u>\$ 10,500,000</u>
Reversions	0	0	0	0
Ending Balance	<u><u>\$ 26,696</u></u>	<u><u>\$ 26,696</u></u>	<u><u>\$ 26,696</u></u>	<u><u>\$ 24,526,696</u></u>

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2010	Enacted FY 2011	Enacted FY 2012	Enacted FY 2013	Enacted FY 2014
Resources					
Balance Forward	\$ -5,394,942	\$ 6,325,200	\$ 8,827,838	\$ 900,937	\$ 34,083,110
Wagering Taxes/License Fees	188,133,461	136,969,000	139,650,750	139,234,314	139,201,727
Vertical Infra Fund Transfer	8,400,023	0	0	0	0
Interest	4,921,510	2,500,000	2,500,000	2,500,000	2,500,000
MSA Tobacco Payment	16,706,270	16,489,725	15,905,618	15,973,045	16,041,176
Total Resources	\$ 212,766,322	\$ 162,283,925	\$ 166,884,206	\$ 158,608,296	\$ 191,826,013
Appropriations					
Administrative Services	\$ 17,442,543	\$ 4,908,175	\$ 1,245,000	\$ 0	\$ 0
Agriculture and Land Stewardship	0	50,000	0	0	0
Department for the Blind	0	20,000	1,065,674	0	0
Corrections	1,618,890	322,500	24,416,633	33,439,186	29,969,040
Cultural Affairs	3,425,000	100,000	1,000,000	0	0
Economic Development	26,060,000	41,250,000	24,150,000	5,000,000	0
Education	1,000,000	500,000	2,255,550	0	0
Human Services	-1,250,000	0	285,000	0	0
Iowa Finance Authority	3,200,000	1,450,000	3,000,000	3,000,000	3,000,000
Management	56,525,000	43,000,000	48,541,000	35,000,000	42,000,000
Natural Resources	5,685,000	2,140,000	12,459,000	5,000,000	5,000,000
Public Defense	7,300,000	4,100,000	5,900,000	0	0
Public Health	130,000	100,000	0	0	0
Regents	37,202,412	26,005,412	30,605,412	43,086,000	37,767,000
Revenue	10,000,000	0	0	0	0
State Fair	5,500,000	0	0	0	0
Transportation	24,750,000	27,450,000	8,750,000	0	0
Treasurer	6,590,000	1,060,000	1,060,000	0	0
Veterans Affairs	1,600,000	1,000,000	1,250,000	0	0
Net Appropriations	\$ 206,778,845	\$ 153,456,087	\$ 165,983,269	\$ 124,525,186	\$ 117,736,040
Reversions	-337,723	0	0	0	0
Ending Balance	\$ 6,325,200	\$ 8,827,838	\$ 900,937	\$ 34,083,110	\$ 74,089,973

Revenue Bonds Capitals Fund (RBC)

	Actual FY 2009	Actual FY 2010	Enacted FY 2011	Enacted FY 2012
Resources				
Beginning Balance	\$ 0	\$ -185,000,000	\$ 42,818,157	\$ 4,666,609
Bond Proceeds	0	545,000,000	0	0
Interest	0	268,157	267,500	265,500
Total Available Resources	<u>\$ 0</u>	<u>\$ 360,268,157</u>	<u>\$ 43,085,657</u>	<u>\$ 4,932,109</u>
Appropriations				
Administrative Services	\$ 14,624,923	\$ 0	\$ 3,000,000	\$ 500,000
Agriculture and Land Stewardship	0	11,500,000	1,000,000	0
Department for the Blind	869,748	0	0	0
Cultural Affairs	0	0	2,000,000	0
Corrections	90,600,000	-13,100,000	4,719,048	4,430,952
Economic Development	27,500,000	5,550,000	3,200,000	0
Education	2,000,000	0	0	0
Iowa Finance Authority	0	90,000,000	2,000,000	0
Natural Resources	11,250,000	13,500,000	7,000,000	0
Regents	11,900,000	5,000,000	13,000,000	0
State Fair Authority	0	0	2,500,000	0
Transportation	3,700,000	40,000,000	0	0
Treasurer - IJOBS Board	0	165,000,000	0	0
Veterans Affairs	22,555,329	0	0	0
Total Appropriations	<u>\$ 185,000,000</u>	<u>\$ 317,450,000</u>	<u>\$ 38,419,048</u>	<u>\$ 4,930,952</u>
Ending Balance	<u>\$ -185,000,000</u>	<u>\$ 42,818,157</u>	<u>\$ 4,666,609</u>	<u>\$ 1,157</u>

Revenue Bonds Capitals II Fund (RBC2)

	Enacted FY 2011	Enacted FY 2012
Resources		
Beginning Balance	\$ 0	\$ 4,020,000
Bond Proceeds	150,000,000	0
Interest	20,000	20,000
Total Available Resources	<u>\$ 150,020,000</u>	<u>\$ 4,040,000</u>
Appropriations		
Administrative Services	\$ 0	\$ 2,020,000
Agriculture and Land Stewardship	8,450,000	0
Economic Development	28,650,000	2,020,000
Education	2,000,000	0
Iowa Finance Authority - IJOBS Board	60,900,000	0
Natural Resources	8,000,000	0
Regents	15,000,000	0
Transportation	21,000,000	0
Treasurer	2,000,000	0
Total Appropriations	<u>\$ 146,000,000</u>	<u>\$ 4,040,000</u>
Ending Balance	<u><u>\$ 4,020,000</u></u>	<u><u>\$ 0</u></u>

Technology Reinvestment Fund

	Actual FY 2010	Estimated FY 2011	Enacted FY 2012	Enacted FY 2013	Enacted FY 2014
Resources					
Beginning Balance	\$ 389,225	\$ 118,474	\$ 2,864	\$ 0	\$ 10,332,400
General Fund	0	0	0	17,500,000	17,500,000
Rebuild Iowa Infrastructure Fund	14,525,000	10,000,000	15,541,000	0	0
Total Available Resources	<u>\$ 14,914,225</u>	<u>\$ 10,118,474</u>	<u>\$ 15,543,864</u>	<u>\$ 17,500,000</u>	<u>\$ 27,832,400</u>
Appropriations					
Administrative Services	\$ 2,037,184	\$ 3,793,654	\$ 1,643,728	\$ 0	\$ 0
Corrections	500,000	500,000	500,000	0	0
Cultural Affairs	486,250	0	0	0	0
Education	3,327,000	3,327,000	3,327,000	0	0
Ethics and Campaign Finance	15,000	0	0	0	0
Human Rights	361,072	0	1,689,307	0	0
Human Services	0	0	3,505,176	4,667,600	4,267,600
Iowa Telecom and Technology Commission	7,287,109	2,244,956	2,248,653	0	0
Law Enforcement Academy	185,000	0	0	0	0
Management	0	0	50,000	0	0
Public Defense	250,000	0	0	0	0
Public Health	0	250,000	0	0	0
Public Safety	350,000	0	2,580,000	2,500,000	2,500,000
Net Appropriations	<u>\$ 14,798,615</u>	<u>\$ 10,115,610</u>	<u>\$ 15,543,864</u>	<u>\$ 7,167,600</u>	<u>\$ 6,767,600</u>
Reversions	<u>-2,864</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 118,474</u></u>	<u><u>\$ 2,864</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 10,332,400</u></u>	<u><u>\$ 21,064,800</u></u>